

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW HAMPSHIRE

| | | |
|----------------------------------|---|------------------------|
| CITY OF MANCHESTER, |) | |
| |) | Case No. 1:24-cv-00356 |
| Plaintiff, |) | |
| |) | |
| v. |) | |
| |) | |
| 1080 MONTGOMERY ST LIMITED |) | |
| PARTNERSHIP, |) | |
| UNITED STATES OF AMERICA, |) | |
| VERNA PERRY, |) | |
| ST. MARY'S BANK, |) | |
| HOME LOAN INVESTMENT BANKS, FBS, |) | |
| SOM REALTY HOLDINGS, LLC, and |) | |
| RIEDON, INC. |) | |
| |) | |
| Defendants. |) | |
| _____ |) | |

DEFENDANT UNITED STATES' NOTICE OF REMOVAL

Defendant, the United States of America, removes the above-captioned action from the Hillsborough County Superior Court for the State of New Hampshire, Northern District, where it is pending as Case No. 216-2024-CV-00746 to the United States District Court for the District of New Hampshire, pursuant to the provisions of 28 U.S.C. §§ 1441, 1442, 1444 and/or 1446. In support, the United States alleges the following:

1. The United States of America is named as an interpleader defendant in the state-court action requesting an order dispersing excess proceeds of the tax sale of property on which the Internal Revenue Service (IRS) may have a tax lien.
2. This case comes within § 1441 to the extent that that case presents a federal question.

3. This case also comes within § 1444 because it is an interpleader action brought under § 2410 against the United States in State court. *See* § 2410(a)(5) (waiving sovereign immunity in interpleader actions)

4. This case is removable under § 1442(a)(1) because it is a civil action that names the IRS, which is an agency of the United States, as a defendant.

5. In accordance with § 1446(a), copies of all documents filed in the Hillsborough Superior Court that are in the United States' possession are attached as Exhibit A.

6. This Notice of Removal is timely because the IRS received a copy of the initial pleading on October 2, 2024, and the United States Attorney was not served until many dates thereafter. Pursuant to § 1446(b) a Notice of Removal may be filed within 30 days after receipt of such a pleading and in § 2410 cases that receipt must be by the office of the United States Attorney.

7. The United States will provide the Hillsborough Superior Court and all other parties with prompt written notice of the filing of this Notice of Removal, as required by § 1446(d).

Date: November 1, 2024

UNITED STATES OF AMERICA
Defendant

/s/ Arlo B. Blaisus
ARLO B. BLAISUS
Bar # 335688 (PA)
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 55
Washington, D.C. 20044
202-616-3339 (v)
202-514-5238 (f)
Arlo.Blaisus@usdoj.gov